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Legislative Audit Division

State of Montana

Report to the Legislature

January 2001

Financial-Compliance Audit

For the Two Fiscal Years ended June 30, 2000

Montana School for the Deaf and the Blind

This report contains an unqualified opinion on the financial schedules and no recommendations to the school.

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FINANCIAL-COMPLIANCE AUDITS

Financial-compliance audits are conducted by the Legislative Audit Division to determine if an agency's financial operations are properly conducted, the financial reports are presented fairly, and the agency has complied with applicable laws and regulations. In performing the audit work, the audit staff uses standards set forth by the American Institute of Certified Public Accountants and the United States General Accounting Office. Financial-compliance audit staff members hold degrees with an emphasis in accounting. Most staff members hold Certified Public Accountant (CPA) certificates.

Government Auditing Standards, the Single Audit Act Amendments of 1996 and OMB Circular A-133 require the auditor to issue certain financial, internal control, and compliance reports. This individual agency audit report is not intended to comply with these reporting requirements and is therefore not intended for distribution to federal grantor agencies. The Legislative Audit Division issues a statewide biennial Single Audit Report which complies with the above reporting requirements. The Single Audit Report for the two fiscal years ended June 30, 1999, was issued on March 30, 2000. The Single Audit Report for the two fiscal years ended June 30, 2001, will be issued by March 31, 2002. Copies of the Single Audit Report, when available, can be obtained by contacting:

Single Audit Coordinator
Office of Budget and Program Planning
State Capitol
Helena MT 59620
Phone (406) 444-3616

Legislative Audit Division
Room 160, State Capitol
PO Box 201705
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Tori Hunthausen, IT & Operations Manager

Deputy Legislative Auditors:
Jim Pellegrini, Performance Audit
James Gillett, Financial-Compliance Audit

January 2001

The Legislative Audit Committee
of the Montana State Legislature:

This is our financial-compliance audit report on the Montana School for the Deaf and the Blind (school) for the two fiscal years ending June 30, 2000. The objectives of our financial-compliance audit included determining if the school's financial schedules presented fairly its financial position and results of operations at and for the period ending June 30, 2000, and the school's compliance with applicable laws and regulations.

The school was established as a separate and independent institution of the state of Montana in 1937. It is under the general supervision, direction, and control of the Board of Public Education. Included in this report is a list of the current members of the Board of Public Education.

The purpose of the school is to educate children whose hearing or vision is impaired. This is accomplished through the main school in Great Falls where students live and are educated during the school year as well as an itinerant/outreach program, which serves children in local school districts.

This report does not contain any recommendations to the school. The prior financial-compliance audit report, issued for fiscal year 1996-97 and 1997-98, included one recommendation, which the school implemented.

Beginning on page A-1, you will find the Independent Auditor's Report followed by the financial schedules and accompanying notes. We issued an unqualified opinion, which means the reader can rely on the presented information. The school's response to our audit is on page B-3.

We thank the superintendent and the staff for their cooperation and assistance during the audit.

Respectfully submitted,

Scott A. Seacat
Legislative Auditor

Room 160, State Capitol Building, PO Box 201705 Helena MT 59620-1705
Phone (406)444-3122 FAX (406)444-9784 E-Mail lad@state.mt.us

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Board of Public Education

Through December 2000:
Marc Racicot, Governor*
Nancy Keenan, Superintendent of Public Instruction*

Beginning January 2001:
Judy Martz, Governor*
Linda McCulloch, Superintendent of Public Instruction*

Dr. Richard Crofts, Commissioner of Higher Education*

		Term Expires
Dr. Kirk Miller, Chairperson	Havre	2002
Diane Fladmo, Vice Chairperson	Glendive	2005
Storrs Bishop	Ennis	2003
Joyce Silverthorne	Dixon	2001
Bob Brown	Whitefish	2004
Patty Myers	Great Falls	2007
Randy Morris	Butte	2006
Emily Flemming, Student Representative	Helena	2001

*ex officio members

Montana School for the Deaf and the Blind

C. John Kinna, Superintendent

Bill Davis, Principal

Bill Sykes, Business Manager

For additional information regarding the school contact:

John Kinna, Superintendent
Montana School for the Deaf and the Blind
3911 Central Avenue
Great Falls MT 59405-1697
Office: (406) 771-6000

email: *johnkinna@met.mt.gov*

Members of the audit staff involved in this audit were Geri Hoffman, Scott Hoversland, Emy Neuman-Javornik, and Alexa O'Dell.

LEGISLATIVE AUDIT DIVISION

Scott A. Seacat, Legislative Auditor
John W. Northey, Legal Counsel
Tori Hunthausen, IT & Operations Manager

Deputy Legislative Auditors:
Jim Pellegrini, Performance Audit
James Gillett, Financial-Compliance Audit

INDEPENDENT AUDITOR'S REPORT

The Legislative Audit Committee
of the Montana State Legislature:

We have audited the accompanying Schedules of Changes in Fund Balances & Property Held in Trust, Schedules of Total Revenues & Transfers-In, and Schedules of Total Expenditures & Transfers-Out of the Montana School for the Deaf and the Blind for each of the fiscal years ended June 30, 1999 and 2000. The information contained in these financial schedules is the responsibility of the school's management. Our responsibility is to express an opinion on these financial schedules based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in note 1, the financial schedules are presented on a comprehensive basis of accounting other than generally accepted accounting principles. The schedules are not intended to be a complete presentation and disclosure of the school's assets and liabilities.

In our opinion, the financial schedules referred to above present fairly, in all material respects, the results of operations and changes in fund balances of the Montana School for the Deaf and the Blind for each of the fiscal years ended June 30, 1999 and 2000, in conformity with the basis of accounting described in note 1.

Respectfully submitted,

James Gillett

James Gillett, CPA
Deputy Legislative Auditor

November 28, 2000

SCHOOL FOR THE DEAF & BLIND
SCHEDULE OF CHANGES IN FUND BALANCES & PROPERTY HELD IN TRUST
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	General Fund	Special Revenue Fund	Agency Fund	Expendable Trust Fund
FUND BALANCE: July 1, 1999	$ (222,873)	$ 179,546	$ 0	$ 0
PROPERTY HELD IN TRUST: July 1, 1999			$ 9,861	
ADDITIONS				
Budgeted Revenues & Transfers-In	13,793	555,574		
NonBudgeted Revenues & Transfers-In	8,563			133,922
Prior Year Revenues & Transfers-In Adjustments		(7,259)		
Direct Entries to Fund Balance	3,227,813			
Additions To Property Held in Trust			47,625	
Total Additions	3,250,169	548,315	47,625	133,922
REDUCTIONS				
Budgeted Expenditure & Transfers-Out	3,282,106	492,541		
NonBudgeted Expenditure & Transfers-Out				136,042
Prior Year Expenditure & Transfers-Out Adjustments				(25,443)
Reductions in Property Held in Trust			47,117	
Total Reductions	3,282,106	492,541	47,117	110,599
FUND BALANCE: June 30, 2000	$ (254,810)	$ 235,320	$ 0	$ 23,323
PROPERTY HELD IN TRUST: June 30, 2000			$ 10,370	

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment. Additional information is provided in the notes to the financial schedules beginning on page A-11.

SCHOOL FOR THE DEAF & BLIND
SCHEDULE OF CHANGES IN FUND BALANCES & PROPERTY HELD IN TRUST
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	General Fund	Special Revenue Fund	Agency Fund	Expendable Trust Fund
FUND BALANCE: July 1, 1998	$ (178,022)	$ 102,042	$ 0	$ 0
PROPERTY HELD IN TRUST: July 1, 1998			$ 11,444	
ADDITIONS				
Budgeted Revenues & Transfers-In	10,889	469,997		
Nonbudgeted Revenues & Transfers-In	181			35,132
Prior Year Revenues & Transfers-In Adjustments	385	(3,185)		
Cash Transfers In (Out)	3,035,537			
Direct Entries to Fund Balance	501			
Additions to Property Held in Trust			40,764	
Total Additions	3,047,493	466,812	40,764	35,132
REDUCTIONS				
Budgeted Expenditures & Transfers-Out	3,092,741	389,308		
Nonbudgeted Expenditures & Transfers-Out				35,132
Prior Year Expenditures & Transfers-Out Adjustments	(397)			
Reductions to Property Held in Trust			42,347	
Total Reductions	3,092,344	389,308	42,347	35,132
FUND BALANCE: June 30, 1999	$ (222,873)	$ 179,546	$ 0	$ 0
PROPERTY HELD IN TRUST: June 30, 1999			$ 9,861	

This schedule is prepared from the Statewide Budgeting and Accounting System. Additional information is provided in the notes to the financial schedules beginning on page A-11.

SCHOOL FOR THE DEAF & BLIND
SCHEDULE OF TOTAL REVENUES & TRANSFERS-IN
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	General Fund	Special Revenue Fund	Expendable Trust Fund	Total
TOTAL REVENUES & TRANSFERS-IN BY CLASS				
Taxes	$ 210			$ 210
Charges for Services	6,758	$ 167,032		173,790
Sale of Documents, Merchandise and Property	1,999			1,999
Rentals, Leases and Royalties		4,065		4,065
Miscellaneous	13,389	6,758		20,147
Grants, Contracts, Donations and Abandonments			$ 133,922	133,922
Other Financing Sources		249,919		249,919
Federal		120,541		120,541
Total Revenues & Transfers-In	22,356	548,315	133,922	704,593
Less: Nonbudgeted Revenues & Transfers-In	8,563		133,922	142,485
Prior Year Revenues & Transfers-In Adjustments		(7,259)		(7,259)
Actual Budgeted Revenues & Transfers-In	13,793	555,574	0	569,367
Estimated Revenues & Transfers-In	9,400	468,794	0	478,194
Budgeted Revenues & Transfers-In Over (Under) Estimated	$ 4,393	$ 86,780	$ 0	$ 91,173
BUDGETED REVENUES & TRANSFERS-IN OVER (UNDER) ESTIMATED BY CLASS				
Charges for Services	$ 1,158	$ 57,032		$ 58,190
Sale of Documents, Merchandise and Property	1,198			1,198
Rentals, Leases and Royalties		565		565
Miscellaneous	2,037	1,158		3,195
Other Financing Sources		33,919		33,919
Federal		(5,894)	$	(5,894)
Budgeted Revenues & Transfers-In Over (Under) Estimated	$ 4,393	$ 86,780	$ 0	$ 91,173

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment.
Additional information is provided in the notes to the financial schedules beginning on page A-11.

SCHOOL FOR THE DEAF & BLIND
SCHEDULE OF TOTAL REVENUES & TRANSFERS-IN
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	General Fund	Special Revenue Fund	Expendable Trust Fund	Total
TOTAL REVENUES & TRANSFERS-IN BY CLASS				
Charges for Services	$ 5,767	$ 110,987		$ 116,754
Federal Indirect Cost Recoveries		5,767		5,767
Sale of Documents, Merchandise and Property	2,222			2,222
Rentals, Leases and Royalties		1,835		1,835
Miscellaneous	3,465			3,465
Grants, Contracts, Donations and Abandonments			$ 35,132	35,132
Other Financing Sources		224,934		224,934
Federal		123,289		123,289
Total Revenues & Transfers-In	11,454	466,812	35,132	513,398
Less: Nonbudgeted Revenues & Transfers-In	181		35,132	35,312
Prior Year Revenues & Transfers-In Adjustments	385	(3,185)		(2,800)
Actual Budgeted Revenues & Transfers-In	10,889	469,997	0	480,886
Estimated Revenues & Transfers-In	13,200	457,689	0	470,889
Budgeted Revenues & Transfers-In Over (Under) Estimated	$ (2,311)	$ 12,308	$ 0	$ 9,997
BUDGETED REVENUES & TRANSFERS-IN OVER (UNDER) ESTIMATED BY CLASS				
Charges for Services	$ 767	$ 6,487		$ 7,254
Federal Indirect Cost Recoveries		767		767
Sale of Documents, Merchandise and Property	(978)			(978)
Rentals, Leases and Royalties		(1,665)		(1,665)
Miscellaneous	(2,100)			(2,100)
Other Financing Sources		8,245		8,245
Federal		(1,526)		(1,526)
Budgeted Revenues & Transfers-In Over (under) Estimated	$ (2,311)	$ 12,308	$ 0	$ 9,997

This schedule is prepared from the Statewide Budgeting and Accounting System. Additional information is provided in the notes to the financial schedules beginning on page A-11.

SCHOOL FOR THE DEAF & BLIND
SCHEDULE OF TOTAL EXPENDITURES & TRANSFERS-OUT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

PROGRAM (SUB-CLASS) EXPENDITURES & TRANSFERS-OUT	Program (Sub-Class) Not Specified	Administration	General Services	Student Services	Education	Total
PERSONAL SERVICES						
SALARIES		$ 178,149	$ 83,110	$ 571,907	$ 1,532,155	$ 2,365,321
EMPLOYEE BENEFITS		43,834	28,710	213,138	392,007	677,689
Total		221,983	111,820	785,045	1,924,162	3,043,010
Operating Expenses						
Other Services		30,000	29,891		18,092	77,983
Supplies & Materials		5,175	22,024	59,069	178,942	265,210
COMMUNICATIONS		9,907	977		16,098	26,982
TRAVEL		284		47,480	22,662	70,426
Rent		861			1,239	2,100
UTILITIES			128,495			128,495
REPAIR & MAINTENANCE		280	9,287		59,516	69,083
OTHER EXPENSES	229,200	19,474	4,225	25,170	14,046	292,115
Total	229,200	65,981	194,899	131,719	310,595	932,394
Equipment & Intangible Assets						
Equipment	(114,929)		15,000		5,998	(93,931)
Total	(114,929)		15,000		5,998	(93,931)
CAPITAL OUTLAY						
BUILDINGS					3,773	3,773
Total					3,773	3,773
Total Expenditures & Transfers-Out	$ 114,271	$ 287,964	$ 321,719	$ 916,764	$ 2,244,528	$ 3,885,246
EXPENDITURES & TRANSFERS-OUT BY FUND						
General Fund	$ 3,672	$ 287,964	$ 321,719	$ 889,597	$ 1,779,154	$ 3,282,106
Special Revenue Fund				27,167	465,374	492,541
Expendable Trust Fund	110,599					110,599
Total Expenditures & Transfers-Out	114,271	287,964	321,719	916,764	2,244,528	3,885,246
Less: Nonbudgeted Expenditures & Transfers-Out	139,714			(3,672)		136,042
Prior Year Expenditures & Transfers-Out Adjustments	(25,443)					(25,443)
Actual Budgeted Expenditures & Transfers-Out	0	287,964	321,719	920,436	2,244,528	3,774,647
Budget Authority	0	313,332	323,337	921,326	2,328,400	3,886,395
Unspent Budget Authority	$ 0	$ 25,368	$ 1,618	$ 890	$ 83,872	$ 111,748
UNSPENT BUDGET AUTHORITY BY FUND						
General Fund		$ 25,368	$ 1,618	$ 890	$ 521	$ 28,397
Special Revenue Fund					83,351	83,351
Unspent Budget Authority	$ 0	$ 25,368	$ 1,618	$ 890	$ 83,872	$ 111,748

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment.
Additional information is provided in the notes to the financial schedules beginning on page A-11.

SCHOOL FOR THE DEAF & BLIND
SCHEDULE OF TOTAL EXPENDITURES & TRANSFERS-OUT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

PROGRAM EXPENDITURES & TRANSFERS-OUT	Administration Program	General Services Program	Student Services	Education	Donated Funds	Total
Personal Services						
Salaries	$ 118,795	$ 18,723	$ 221,004	$ 1,225,441		$ 1,583,963
Hourly Wages	50,171	60,113	303,833	215,998		630,115
Employee Benefits	42,192	27,988	202,577	414,757		687,514
Total	211,158	106,824	727,414	1,856,196		2,901,592
Operating Expenses						
Other Services	38,974	28,292	6,530	35,355		109,151
Supplies & Materials	2,578	23,842	48,927	63,340		138,687
Communications	10,492	487	550	16,179		27,708
Travel	2,329	6	44,734	24,334		71,403
Rent	646	57	1,175	260		2,138
Utilities		113,446	28	5,165		118,639
Repair & Maintenance	234	25,501	3,099	9,401		38,235
Other Expenses	1,734	3,867	273	16,916	$ 35,132	57,922
Total	56,987	195,498	105,316	170,950	35,132	563,883
Capital Outlay						
Buildings		4,402	5,843			10,245
Other Improvements		41,064				41,064
Total		45,466	5,843			51,309
Total Expenditures & Transfers-Out	$ 268,145	$ 347,788	$ 838,573	$ 2,027,146	$ 35,132	$ 3,516,784
EXPENDITURES & TRANSFERS-OUT BY FUND						
General Fund	$ 267,756	$ 347,788	$ 811,682	$ 1,665,118		$ 3,092,344
Special Revenue Fund	389		26,891	362,028		389,308
Expendable Trust Fund					$ 35,132	35,132
Total Expenditures & Transfers-Out	268,145	347,788	838,573	2,027,146	35,132	3,516,784
Less: Nonbudgeted Expenditures & Transfers-Out					35,132	35,132
Prior Year Expenditures & Transfers-Out Adjustments		891	(1,215)	(73)		(397)
Actual Budgeted Expenditures & Transfers-Out	268,145	346,897	839,788	2,027,219	0	3,482,049
Budget Authority	269,250	347,410	844,480	2,182,426		3,643,566
Unspent Budget Authority	$ 1,105	$ 513	$ 4,692	$ 155,207	$ 0	$ 161,517
UNSPENT BUDGET AUTHORITY BY FUND						
General Fund	$ 1,105	$ 513	$ 901	$ 8,274		$ 10,793
Special Revenue Fund			3,792	146,934		150,726
Unspent Budget Authority	$ 1,105	$ 513	$ 4,693	$ 155,208	$ 0	$ 161,519

This schedule is prepared from the Statewide Budgeting and Accounting System. Additional information is provided in the notes to the financial schedules beginning on page A-11.

Notes to the Financial Schedules

For the Two Fiscal Years Ended June 30, 2000

1. Summary of Significant Accounting Policies

Basis of Accounting

The Montana School for the Deaf and the Blind (school) uses the modified accrual basis of accounting, as defined by state accounting policy, for its Governmental and Fiduciary Funds. In applying the modified accrual basis, the school records:

Revenues when it receives cash or when receipts are measurable and available to pay current period liabilities.

Expenditures for valid obligations when the department incurs the related liability and it is measurable, with the exception of the cost of employees' annual and sick leave. State accounting policy requires the school to record the cost of employees' annual leave and sick leave when used or paid.

Expenditures and expenses may include: entire budgeted service contracts even though the school received the services in a subsequent fiscal year; goods ordered with a purchase order before fiscal year-end, but not received as of fiscal year-end; and equipment ordered with a purchase order before fiscal year-end.

Basis of Presentation

The financial schedule format is in accordance with the policy of the Legislative Audit Committee. The financial schedules are prepared from the transactions posted to the state's accounting system without adjustment.

Accounts are organized in funds according to state law. The school uses the following funds:

Governmental Funds

General Fund - to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - to account for proceeds of specific revenue sources legally restricted to expenditures for specific purposes. School Special Revenue Funds include School Trust Interest/Income, U.S. Department of Education grants, and U.S. Department of Agriculture grants.

Fiduciary Funds

Trust and Agency Funds - to account for assets held by the State in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. School fiduciary funds include the Agency Fund, which is used to account for student monies, and an Expendable Trust Fund used to account for donations remitted from the school to the MSDB Foundation.

2. General Fund Balance

The negative fund balance in the General Fund does not indicate overspent appropriation authority. Each agency has authority to pay obligations from the statewide General Fund within its appropriation limits. Each agency expends cash or other assets from the statewide fund when it pays General Fund obligations. The school's outstanding liabilities exceed the assets the agency has placed in the fund, resulting in negative ending General Fund balances for each of the two fiscal years ended June 30, 1999 and June 30, 2000.

3. Expenditure Program (Sub-Class)

As part of the implementation of a new accounting system in fiscal year 1999-2000, state officials determined that a sub-class designation would identify the program to which an expenditure should be charged. State officials did not require non-budgeted expenditure transactions to be identified to a sub-class. The program designations in the Schedule of Total Expenditures & Transfers-Out for the fiscal year ended June 30, 2000 are based on the sub-class designation used when the expenditures were recorded. The accounting system did not require agencies to code non-budgeted accounts with a subclass code identifying the expenditure program in which the activity occurred. This non-budgeted activity is included

in the column titled Program (Sub-Class) Not Specified on the Schedule of Total Expenditures & Transfers-Out For the Fiscal Year Ended June 30, 2000.

4. Direct Entries to Fund Balance

Direct entries to fund balance(s) in the General Fund in fiscal year 1999-2000 include entries generated by SABHRS to reflect the flow of resources within individual funds shared by separate agencies. The amounts shown in these financial schedules reflect support provided to the school by the General Fund.

Similar transactions are reported in the General Fund as Cash Transfers in fiscal year 1998-1999.

5. Foundation

The Montana School for the Deaf and the Blind Foundation, Inc. (foundation) was formed in October 1983, pursuant to section 20-8-111, MCA. The superintendent of the school is the executive director of the foundation.

The foundation is to receive, hold, manage, use, and dispose of real and personal property given to the school, the board, or the state of Montana on behalf of the school, by purchase, gift, devise, bequest, or as otherwise acquired. The proceeds, interest, and income thereof are to be used for the benefit of the school. The foundation activity is not reflected on the accompanying financial schedules. The foundation reported it expended $348,888 in support of the school during fiscal year 1998-99 and $254,021 in fiscal year 1999-2000.

SCHOOL FOR THE DEAF AND THE BLIND

STATE OF MONTANA

3911 CENTRAL AVENUE
GREAT FALLS, MT 59405-1697

Administration: (406) 771-6000
Education: (406) 771-6030
FAX: (406) 771-6164
TDD: (406) 771-6063

JAN 18 2001

January 16, 2001

Scott A. Seacat
Legislative Auditor
PO Box 201705
Helena, MT 59620-1705

Dear Mr. Seacat:

The school concurs with the financial schedules contained in the Financial Compliance Audit for the two fiscal years ended June 30, 2000.

It was a pleasure working with your staff. Please contact Bill Sykes at (406)771-6002, if you have any questions.

Sincerely,

C. J. Kimma, Superintendent

"AN EQUAL OPPORTUNITY EMPLOYER"